

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No. 06-20494

BRENT GROSS,

HONORABLE AVERN COHN

Defendant.

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ORDER DENYING DEFENDANT'S MOTION FOR RECONSIDERATION

I.

This is a criminal case. Defendant, Brent Gross, is charged with eight felony counts of federal tax evasion and related charges. More than five months after his arraignment, defendant filed a motion for a bill of particulars, requesting the Court to direct the government to furnish defendant with more detail on the allegations contained in the indictment. The Court denied the motion. See Memorandum and Order Denying Defendant's Motion for a Bill of Particulars, filed May 30, 2007. Before the Court is defendant's motion for reconsideration. For the reasons that follow, the motion is DENIED.

II.

E.D. Mich LR 7.1(g) governs motions for reconsideration, providing in relevant part:

Generally, and without restricting the court's discretion, the court will not grant motions for rehearing or reconsideration that merely present

the same issues ruled upon by the court, either expressly or by implication. The movant must not only demonstrate a palpable defect by which the court and the parties have been misled but also show that correcting the defect will result in a different disposition of the case.

III.

Defendant's primary objection to the Court's ruling is the statement that "none of the offenses falls under an intricate or complex section of the Tax Code and therefore none requires a finding that defendant knew of the specific provision he allegedly violated." Order at p. 6. The statement may have been an oversimplification of the law and is not to be taken as the Court's final view on the law. The proper formulation of the law of the case, including the element of "willfully," will be reflected in the jury instructions. Indeed, the case law defendant cites pertains primarily to jury instructions. As explained in the Order, the indictment sufficiently alleges the charges against defendant such that a bill of particulars is not warranted.

SO ORDERED.

s/Avern Cohn
AVERN COHN
UNITED STATES DISTRICT JUDGE

Dated: June 18, 2007

I hereby certify that a copy of the foregoing document was mailed to the parties of record on this date, June 18, 2007, by electronic and/or ordinary mail.

s/Julie Owens
Case Manager, (313) 234-5160